

EXHIBIT

3

Part 1

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the back so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

IRS Center
Philadelphia, Pa.
19255-0012

C. Signature

X

D. Is delivery address different from item 1?
If YES enter delivery address below:

- ☐ Agent
☐ Addressee
☐ Yes
☐ No

3. Service Type

- ☐ Certified Mail ☒ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

2. Article Number (Copy from service label)

PS Form 3811, July 1999

Domestic Return Receipt

102595-99-M-1789

SBG0000012

CONFIDENTIAL: This document is subject to a
Stipulation Regarding Confidential Information in
Case No. 03-CV-9849, United States District Court for
the Southern District of New York

UNITED STATES POSTAL SERVICE



First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4 in this box •

Philip J. Griffin
SBS USA, Inc
1700 Lochville Pike, Suite 400
Rockville, Md. 20852

SBG0000013

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Stipulation Regarding Confidential Information in
Case No. 03-CV-9849, United States District Court for
the Southern District of New York

U.S. Postal Service

CERTIFIED MAIL RECEIPT

(Domestic Mail Only; No Insurance Coverage Provided)

Article Sent To:

IRS Center, Philadelphia PA 19255-2012

Postage

\$

77

Certified Fee

1.40

Return Receipt Fee
(Endorsement Required)

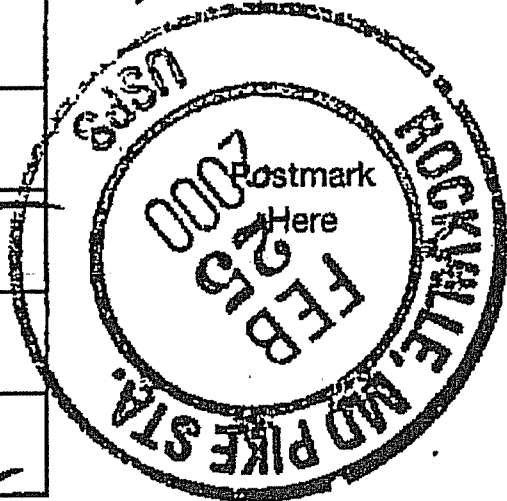
1.15

Restricted Delivery Fee
(Endorsement Required)

Total Postage & Fees

\$

3.42



Name (Please Print Clearly) (to be completed by mailer)

Philip J. Guffey, SBB - USA Inc

Street, Apt. No., or PO Box No.

1780 Rockville Pike, Suite 400

City, State, ZIP+4

Rockville, Md. 20852

PS Form 3800, July 1999

See Reverse for Instructions

SBG0000014

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 subject to a Stipulation
 Regarding Confidential
 Information in Case No.
 03-CV-9849, United States
 District Court for the Southern
 District of New York

Certified Mail Provides:

- A mailing receipt
- A unique identifier for your mailpiece
- A signature upon delivery
- A record of delivery kept by the Postal Service for two years

Important Reminders:

- Certified Mail may **ONLY** be combined with First-Class Mail or Priority Mail.
- Certified Mail is *not* available for any class of international mail.
- **NO INSURANCE COVERAGE IS PROVIDED** with Certified Mail. For valuables, please consider Insured or Registered Mail.
- For an additional fee, a *Return Receipt* may be requested to provide proof of delivery. To obtain Return Receipt service, please complete and attach a Return Receipt (PS Form 3811) to the article and add applicable postage to cover the fee. Endorse mailpiece "Return Receipt Requested". To receive a fee waiver for a duplicate return receipt, a USPS postmark on your Certified Mail receipt is required.
- For an additional fee, delivery may be restricted to the addressee or addressee's authorized agent. Advise the clerk or mark the mailpiece with the endorsement "*Restricted Delivery*".
- If a postmark on the Certified Mail receipt is desired, please present the article at the post office for postmarking. If a postmark on the Certified Mail receipt is not needed, detach and affix label with postage and mail.

IMPORTANT: Save this receipt and present it when making an inquiry.

PS Form 3800, July 1999 (*Reverse*)

102595-99-M-2087

SBG0000015

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subject to a Stipulation
Regarding Confidential
Information in Case No.
03-CV-9849, United States
District Court for the Southern
District of New York**

| | | |
|--|---|---|
| Form 1120 Department of the Treasury Internal Revenue Service | U.S. Corporation Income Tax Return For calendar year 1999 or tax year | OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">1999</div> |
| beginning _____, ending _____ | | |
| A Check if a: 1 Consolidated return (attach Form 951) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (as defined in Temp. Regs. sec. 1.441-4(f)) <input type="checkbox"/> | Use IRS label. Otherwise, print or type. Name SBG (USA), INC. Number, street, and room or suite no. (If a P.O. box, see page 5 of instructions.) 1700 ROCKVILLE PIKE SUITE 400 City or town, state, and ZIP code ROCKVILLE, MD 20852 | B Employer identification number 52-1840905 C Date incorporated 06/17/1993 D Total assets (see page 6 of instructions) |
| E Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Change of address | | |
| 1 a Gross receipts or sales 156,965. b Less returns and allowances _____ c Bal ▶ | | 1c 156,965. |
| 2 Cost of goods sold (Schedule A, line 8) _____ | | 2 _____ |
| 3 Gross profit. Subtract line 2 from line 1c _____ | | 3 156,965. |
| 4 Dividends (Schedule C, line 19) _____ | | 4 _____ |
| 5 Interest _____ | | 5 _____ |
| 6 Gross rents _____ | | 6 _____ |
| 7 Gross royalties _____ | | 7 _____ |
| 8 Capital gain net income (attach Schedule D (Form 1120)) _____ | | 8 _____ |
| 9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797) _____ | | 9 _____ |
| 10 Other income (attach schedule) _____ | | 10 _____ |
| 11 Total income. Add lines 3 through 10 _____ | | 11 156,965. |
| 12 Compensation of officers (Schedule E, line 4) _____ | | 12 _____ |
| 13 Salaries and wages (less employment credits) _____ | | 13 123,732. |
| 14 Repairs and maintenance _____ | | 14 _____ |
| 15 Bad debts _____ | | 15 _____ |
| 16 Rents _____ | | 16 18,480. |
| 17 Taxes and licenses SEE STATEMENT 1 | | 17 6,969. |
| 18 Interest _____ | | 18 _____ |
| 19 Charitable contributions SEE STATEMENT 2 AND SEE STATEMENT 3 | | 19 0. |
| 20 Depreciation (attach Form 4562) _____ 20 _____ | | 20 _____ |
| 21 Less depreciation claimed on Schedule A and elsewhere on return _____ 21a _____ | | 21a _____ |
| 22 Depletion _____ | | 22 _____ |
| 23 Advertising _____ | | 23 _____ |
| 24 Pension, profit-sharing, etc., plans _____ | | 24 _____ |
| 25 Employee benefit programs _____ | | 25 _____ |
| 26 Other deductions (attach schedule) SEE STATEMENT 4 | | 26 24,028. |
| 27 Total deductions. Add lines 12 through 26 _____ | | 27 173,209. |
| 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 _____ | | 28 -16,244. |
| 29 Less: a Net operating loss (NOL) deduction STATEMENT 5 29a 0. | | 29a 0. |
| b Special deductions (Schedule C, line 20) 29b _____ | | 29b _____ |
| 30 Taxable income. Subtract line 29c from line 28 _____ | | 30 -16,244. |
| 31 Total tax (Schedule J, line 12) _____ | | 31 0. |
| 32 Payments: a 1998 overpayment 32a _____ | | 32a _____ |
| b 1999 estimated tax payments 32b _____ | | 32b _____ |
| c Less 1999 refund applied for on Form 4466 32c _____ | | 32c _____ |
| d Tax deposited with Form 7004 32d _____ | | 32d _____ |
| e Credit for tax paid on undistributed capital gains (attach Form 2439) 32e _____ | | 32e _____ |
| f Credit for Federal tax on fuels (attach Form 4136) 32f _____ | | 32f _____ |
| 33 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/> 33 _____ | | 33 _____ |
| 34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed _____ | | 34 0. |
| 35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid _____ | | 35 _____ |
| 36 Enter amount of line 35 you want: Credited to 2000 estimated tax ▶ Refunded ▶ | | 36 _____ |
| Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | Signature of officer <i>Philip A. Griffin</i> Date <i>2/24/00</i> Title <i>Vice President</i> | |
| Paid Preparer's Use Only Preparer's signature <i>Leta Monette</i> Date <i>2/14/2000</i> Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN <i>066-50-6958</i> Firm's name (or yours if self-employed) and address MATTHEWS, PANARIELLO P.C. 140 ROUTE 17 NORTH PARAMUS, NEW JERSEY EIN 22-2657957 ZIP code 07652-2809 | | |

911601 12-06-99 JWA ▶ See Instructions for Paperwork Reduction Act Notice.

SBG0000016

Form 1120 (1999) SBG (USA), INC.

52-1840905 Page 2

Schedule A Cost of Goods Sold (See page 12 of instructions.)

| | | |
|---|---|---|
| 1 | Inventory at beginning of year | 1 |
| 2 | Purchases | 2 |
| 3 | Cost of labor | 3 |
| 4 | Additional section 263A costs (attach schedule) | 4 |
| 5 | Other costs (attach schedule) | 5 |
| 6 | Total. Add lines 1 through 5 | 6 |
| 7 | Inventory at end of year | 7 |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1 | 8 |

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach explanation

Schedule C Dividends and Special Deductions

| | (a) Dividends received | (b) % | (c) Special deductions (a) x (b) |
|---|------------------------|------------------|----------------------------------|
| 1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock) | | 70 | |
| 2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock) | | 80 | |
| 3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A) | | see instructions | |
| 4 Dividends on certain preferred stock of less-than-20%-owned public utilities | | 42 | |
| 5 Dividends on certain preferred stock of 20%-or-more-owned public utilities | | 48 | |
| 6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction | | 70 | |
| 7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction | | 80 | |
| 8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b)) | | 100 | |
| 9 Total. Add lines 1 through 8 | | | |
| 10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 | | 100 | |
| 11 Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1)) | | 100 | |
| 12 Dividends from affiliated group members subject to the 100% deduction (sec. 243(a)(3)) | | 100 | |
| 13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11 | | | |
| 14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471) | | | |
| 15 Foreign dividend gross-up (section 78) | | | |
| 16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d)) | | | |
| 17 Other dividends | | | |
| 18 Deduction for dividends paid on certain preferred stock of public utilities | | | |
| 19 Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1 | | | |
| 20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1 | | | |

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

| 1 | (a) Name of officer | (b) Social security number | (c) Percent of time devoted to business | Percent of corporation stock owned | | (f) Amount of compensation |
|---|---|----------------------------|---|------------------------------------|---------------|----------------------------|
| | | | | (d) Common | (e) Preferred | |
| | K.M. SARKISSIAN | | | | | |
| | ROBERT L. MC BRIDE | | | | | |
| | | | | | | |
| | | | | | | |
| 2 | Total compensation of officers | | | | | |
| 3 | Compensation of officers claimed on Schedule A and elsewhere on return | | | | | |
| 4 | Subtract line 3 from line 2. Enter the result here and on line 12, page 1 | | | | | |

911511
12-06-99

Form 1120 (1999)

SBG0000017

Form 1120 (1999) **SBG (USA), INC.**

52-1840905 Page 3

Schedule J Tax Computation (See page 15 of instructions.)

1 Check if the corporation is a member of a controlled group (see sections 1551 and 1563) ☐ **Important: Members of a controlled group, see instructions on page 15.**

2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ (2) \$ (3) \$

b Enter the corporation's share of:
 (1) Additional 5% tax (not more than \$11,750) \$
 (2) Additional 3% tax (not more than \$100,000) \$

3 Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 15) ☐ **3** 0.

4a Foreign tax credit (attach Form 1118) **4a**
 b Possessions tax credit (attach Form 5735) **4b**
 c Check: ☐ Nonconventional source fuel credit ☐ QEV credit (attach Form 8834) **4c**
 d General business credit. Enter here and check which forms are attached:
☐ 3800 ☐ 3453 ☐ 5884 ☐ 6478 ☐ 6765 ☐ 8586 ☐ 8830 ☐ 8826 ☐ 8835 ☐ 8844 ☐ 8845 ☐ 8846 ☐ 8820 ☐ 8847 ☐ 8861 **4d**
4e
 e Credit for prior year minimum tax (attach Form 8827) **4e**

5 Total credits. Add lines 4a through 4e **5**

6 Subtract line 5 from line 3 **6** 0.

7 Personal holding company tax (attach Schedule PH (Form 1120)) **7**

8 Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611 **8**

9 Alternative minimum tax (attach Form 4626) **9**

10 Add lines 6 through 9 **10** 0.

11 Qualified zone academy bond credit (attach Form 8860) **11**

12 Total tax. Subtract line 11 from line 10. Enter here and on line 31, page 1 **12** 0.

Schedule K Other Information (See page 17 of instructions.)

| | Yes | No | | Yes | No |
|---|-------------------------------------|-------------------------------------|---|-------------------------------------|-------------------------------------|
| 1 Check method of accounting: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) <u> </u> | | | 7 Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) <u> </u> If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached <u> </u> | | <input checked="" type="checkbox"/> |
| 2 See page 19 of the instructions and enter the: a Business activity code no. <u>541910</u> b Business activity <u>CONSULTING</u> c Product or service <u>CONSULTING</u> | | | 8 At any time during the 1999 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? <u> </u> If "Yes," the corporation may have to file Form TD F 90-22.1. If "Yes," enter name of foreign country <u> </u> | | <input checked="" type="checkbox"/> |
| 3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) <u> </u> If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year. | | <input checked="" type="checkbox"/> | 9 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? <u> </u> If "Yes," the corporation may have to file Form 3520 <u> </u> | | <input checked="" type="checkbox"/> |
| 4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <u> </u> If "Yes," enter name and EIN of the parent corporation <u> </u> | | <input checked="" type="checkbox"/> | 10 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," a Enter percentage owned <u>100.00</u> b Enter owner's country <u>SAUDI ARABI</u> c The corporation may have to file Form 5472. Enter number of Forms 5472 attached <u>1</u> | <input checked="" type="checkbox"/> | |
| 5 At the end of the tax year, did any individual, partnership, corporation, estate or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) <u>STATEMENT 6</u> If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned <u>100.00</u> | <input checked="" type="checkbox"/> | | 11 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281. | | |
| 6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) <u> </u> If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary. | | <input checked="" type="checkbox"/> | 12 Enter the amount of tax-exempt interest received or accrued during the tax year \$ <u> </u> 13 If there were 75 or fewer shareholders at the end of the tax year, enter the number <u>1</u> 14 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> 15 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) \$ <u>13,851.</u> | | |

911621
12-06-99

Form 1120 (1999)

SBG0000018

Form 1120 (1999) SBG (USA), INC.

52-1840905 Page 4

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|--------------------------------------|---|-----------------------|----------|-----------------|----------|
| Assets | | (a) | (b) | (c) | (d) |
| 1 | Cash | | 41,324. | | 21,649. |
| 2a | Trade notes and accounts receivable | | | | |
| b | Less allowance for bad debts | () | | () | |
| 3 | Inventories | | | | |
| 4 | U.S. government obligations | | | | |
| 5 | Tax-exempt securities | | | | |
| 6 | Other current assets STMT 7 | | 1,980. | | 590. |
| 7 | Loans to shareholders | | | | |
| 8 | Mortgage and real estate loans | | | | |
| 9 | Other investments | | | | |
| 10a | Buildings and other depreciable assets | | | | |
| b | Less accumulated depreciation | () | | () | |
| 11a | Depletable assets | | | | |
| b | Less accumulated depletion | () | | () | |
| 12 | Land (net of any amortization) | | | | |
| 13a | Intangible assets (amortizable only) | | | | |
| b | Less accumulated amortization | () | | () | |
| 14 | Other assets STMT 8 | | 1,360. | | |
| 15 | Total assets | | 44,664. | | 22,239. |
| Liabilities and Shareholders' Equity | | | | | |
| 16 | Accounts payable | | 19,000. | | 15,626. |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 18 | Other current liabilities STMT 9 | | 2,570. | | |
| 19 | Loans from shareholders | | | | |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 21 | Other liabilities | | | | |
| 22 | Capital stock: a Preferred stock | | | | |
| b | Common stock | 1,000. | 1,000. | 1,000. | 1,000. |
| 23 | Additional paid-in capital | | 35,000. | | 35,000. |
| 24 | Retained earnings - Appropriated (attach schedule) | | | | |
| 25 | Retained earnings - Unappropriated | | -12,906. | | -29,387. |
| 26 | Adjustments to shareholders' equity | | | | |
| 27 | Less cost of treasury stock | () | | () | |
| 28 | Total liabilities and shareholders' equity | | 44,664. | | 22,239. |

Note: The corporation is not required to complete Schedules M-1 and M-2 if the total assets on line 15, column (d) of Schedule L are less than \$25,000.

| Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return | | | | |
|---|--|----------|----|---|
| 1 | Net income (loss) per books | -16,481. | 7 | Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ |
| 2 | Federal income tax | | | |
| 3 | Excess of capital losses over capital gains | | | |
| 4 | Income subject to tax not recorded on books this year (itemize): | | | |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): a Depreciation \$ b Contributions carryover \$ 237. c Travel and entertainment \$ | 237. | 8 | Deductions on this return not charged against book income this year (itemize): a Depreciation \$ b Contributions carryover \$ |
| 6 | Add lines 1 through 5 | -16,244. | 9 | Add lines 7 and 8 |
| | | | 10 | Income (line 28, page 1) - line 6 less line 9 |
| | | | | -16,244. |

| Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L) | | | | |
|---|------------------------------------|----------|---|---|
| 1 | Balance at beginning of year | -12,906. | 5 | Distributions: a Cash |
| 2 | Net income (loss) per books | -16,481. | b | Stock |
| 3 | Other increases (itemize): | | c | Property |
| | | | 6 | Other decreases (itemize): |
| | | | | |
| 4 | Add lines 1, 2, and 3 | -29,387. | 7 | Add lines 5 and 6 |
| | | | 8 | Balance at end of year (line 4 less line 7) |
| | | | | -29,387. |

911531
12-08-99

Form 1120 (1999)

SBG0000019

| | | |
|--|---|---|
| Form <div style="font-size: 2em; font-weight: bold; margin-top: 5px;">4562</div> Department of the Treasury Internal Revenue Service (99) | Depreciation and Amortization (Including Information on Listed Property) OTHER ▶ See separate instructions. ▶ Attach this form to your return. | OMB No. 1545-0172 <div style="font-size: 2em; font-weight: bold; margin-top: 5px;">1999</div> Attachment Sequence No. 67 |
| Name(s) shown on return SBG (USA), INC. | | Business or activity to which this form relates OTHER DEPRECIATION |
| | | Identifying number 52-1840905 |
| Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," complete Part V before you complete Part I.) | | |
| 1 Maximum dollar limitation. If an enterprise zone business, see instructions | | <div style="border: 1px solid black; padding: 2px; text-align: center;">1</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">19,000.</div> |
| 2 Total cost of section 179 property placed in service. See instructions | | <div style="border: 1px solid black; padding: 2px; text-align: center;">2</div> |
| 3 Threshold cost of section 179 property before reduction in limitation | | <div style="border: 1px solid black; padding: 2px; text-align: center;">3</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">\$200,000</div> |
| 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | | <div style="border: 1px solid black; padding: 2px; text-align: center;">4</div> |
| 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | | <div style="border: 1px solid black; padding: 2px; text-align: center;">5</div> |
| 6 (a) Description of property | | (b) Cost (business use only) |
| | | (c) Elected cost |
| 7 Listed property. Enter amount from line 27 | | <div style="border: 1px solid black; padding: 2px; text-align: center;">7</div> |
| 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | | <div style="border: 1px solid black; padding: 2px; text-align: center;">8</div> |
| 9 Tentative deduction. Enter the smaller of line 5 or line 8 | | <div style="border: 1px solid black; padding: 2px; text-align: center;">9</div> |
| 10 Carryover of disallowed deduction from 1998 | | <div style="border: 1px solid black; padding: 2px; text-align: center;">10</div> |
| 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 | | <div style="border: 1px solid black; padding: 2px; text-align: center;">11</div> |
| 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | | <div style="border: 1px solid black; padding: 2px; text-align: center;">12</div> |
| 13 Carryover of disallowed deduction to 2000. Add lines 9 and 10, less line 12 | | <div style="border: 1px solid black; padding: 2px; text-align: center;">▶ 13</div> |
| Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property. | | |
| Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1999 Tax Year (Do Not Include Listed Property.) | | |
| Section A - General Asset Account Election | | |
| 14 If you are making the election under section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions <input type="checkbox"/> | | |
| Section B - General Depreciation System (GDS) (See Instructions.) | | |
| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only - see instructions) |
| 15 a 3-year property | | |
| b 5-year property | | |
| c 7-year property | | |
| d 10-year property | | |
| e 15-year property | | |
| f 20-year property | | |
| g 25-year property | | 25 yrs. |
| h Residential rental property | / | 27.5 yrs. |
| | / | 27.5 yrs. |
| i Nonresidential real property | / | 39 yrs. |
| | / | MM |
| Section C - Alternative Depreciation System (ADS) (See Instructions.) | | |
| 16 a Class life | | S/L |
| b 12-year | | 12 yrs. |
| c 40-year | / | 40 yrs. |
| Part III Other Depreciation (Do Not Include Listed Property.) (See Instructions.) | | |
| 17 GDS and ADS deductions for assets placed in service in tax years beginning before 1999 | | <div style="border: 1px solid black; padding: 2px; text-align: center;">17</div> |
| 18 Property subject to section 168(f)(1) election | | <div style="border: 1px solid black; padding: 2px; text-align: center;">18</div> |
| 19 ACRS and other depreciation | | <div style="border: 1px solid black; padding: 2px; text-align: center;">19</div> |
| Part IV Summary (See Instructions.) | | |
| 20 Listed property. Enter amount from line 26 | | <div style="border: 1px solid black; padding: 2px; text-align: center;">20</div> |
| 21 Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions | | <div style="border: 1px solid black; padding: 2px; text-align: center;">21</div> |
| 22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | | <div style="border: 1px solid black; padding: 2px; text-align: center;">22</div> |

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LHA For Paperwork Reduction Act Notice, see the separate instructions.

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Part V Listed Property - Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement
 Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)

23a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No 23b If "Yes," is the evidence written? ☐ Yes ☐ No

| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/ Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
|--|-------------------------------------|--|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|
|--|-------------------------------------|--|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|

24 Property used more than 50% in a qualified business use:

| | | | | | | | | |
|--|---|---|---|--|--|--|--|--|
| | : | : | % | | | | | |
| | : | : | % | | | | | |
| | : | : | % | | | | | |

25 Property used 50% or less in a qualified business use:

| | | | | | | | | |
|--|---|---|---|--|--|-------|--|--|
| | : | : | % | | | S/L - | | |
| | : | : | % | | | S/L - | | |
| | : | : | % | | | S/L - | | |

26 Add amounts in column (h). Enter the total here and on line 20, page 1..... 26

27 Add amounts in column (i). Enter the total here and on line 7, page 1..... 27

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| | (a) Vehicle | (b) Vehicle | (c) Vehicle | (d) Vehicle | (e) Vehicle | (f) Vehicle |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| 28 Total business/investment miles driven during the year (DO NOT include commuting miles) | | | | | | |
| 29 Total commuting miles driven during the year ... | | | | | | |
| 30 Total other personal (noncommuting) miles driven..... | | | | | | |
| 31 Total miles driven during the year. Add lines 28 through 30 | | | | | | |
| | Yes | No | Yes | No | Yes | No |
| 32 Was the vehicle available for personal use during off-duty hours? | | | | | | |
| 33 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | |
| 34 Is another vehicle available for personal use? | | | | | | |

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

| | Yes | No |
|---|-----|----|
| 35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| 36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 37 Do you treat all use of vehicles by employees as personal use? | | |
| 38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 39 Do you meet the requirements concerning qualified automobile demonstration use? | | |
| Note: If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not complete Section B for the covered vehicles. | | |

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|------------------------------------|------------------------------|------------------------|---|--------------------------------------|
| 40 Amortization of costs that begins during your 1999 tax year: | | | | | |
| | : | : | | | |
| | : | : | | | |
| 41 Amortization of costs that began before 1999 | | | | 41 | |
| 42 Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return | | | | 42 | |

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